

1120S BUSINESS RULES FOR TAX YEAR 2006

Version 2006v1.0

Rule Number	Rule Text	Error Category	Severity	Change from 2005 v2.4 to 2006v1.0
F1120-214	If a "De Minimis Exception Election" [DeMinimisExceptionElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-215	If a "Post-Completion Adjustments Election" [PostCompletionAdjustmentsElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-216	If a "Delayed Reapplication Method Election" [DelayedReapplicationMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-217	If a "Simplified Marginal Impact Method Election" [SimplifiedMarginalImpactMethodElection] is present in the return, then Form 8697 must also be present in the return.	Missing Document	Reject	
F1120-222	If a "Protective Statement" is attached to the tax return, then one or more Forms 8621 must be attached to the return.	Missing Document	Reject	
F1120S-001	Form 1120S, Line 2 must equal Form 1120S, Schedule A, Line 8.	Data Mismatch	Reject	
F1120S-010	If Form 1120S, Line 22b has a non-zero value, then Schedule D (Form 1120S) must be attached.	Missing Document	Reject	
F1120S-013	If Form 1120S, Line 23c has a non-zero value, then Form 4136 must be attached.	Missing Document	Reject	
F1120S-014	If Form 1120S, Line 23c has a non-zero value, then no more than one Form 4136 must be attached.	Multiple Documents	Reject	
F1120S-015	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then Form 4255 must be attached to Form 1120S, Line 22c.	Missing Document	Reject	
F1120S-016	If Form 1120S, Line 22c has a non-zero value and dotted line contains the value "TAX FROM FORM 4255" ("taxFromForm4255Indicator" has the value "TAX FROM FORM 4255"), then no more than one Form 4255 must be attached to Form 1120S, Line 22c.	Multiple Documents	Reject	
F1120S-018	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23d[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23d must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	Deleted
F1120S-019	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23d[TotalPayments], then Line 23d minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	Deleted
F1120S-020	If Form 1120S, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.	Missing Document	Reject	
F1120S-021	If Form 1120S, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.	Multiple Documents	Reject	
F1120S-033	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then Form 2220 must be attached.	Missing Document	Reject	

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F1120S-034	If Form 1120S, Line 24, checkbox "Form 2220 is attached" is checked, then no more than one Form 2220 must be attached.	Multiple Documents	Reject	
F1120S-114	There must be one or more Schedule K-1 (Form 1120S) attached to Form 1120S, Item G.	Missing Document	Reject	
F1120S-115	There can be no more than one Form 3468 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-116	There can be no more than one Form 4255 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-117	There can be no more than one Form 4797 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-118	There can be no more than one Form 5884 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-119	There can be no more than one Form 6478 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-120	There can be no more than one Form 6765 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-121	There can be no more than one Form 8271 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-122	There can be no more than one Form 8586 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-123	There can be no more than one Form 8825 attached to Form 1120S.	Multiple Documents	Reject	
F1120S-161	If Form 1120S, Schedule A, Line 9c checkbox "LIFO Inventory method adopted" is checked, then Form 970 must be attached.	Missing Document	Reject	
F1120S-162	If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8866" ("fromForm8866Indicator" has the value "FROM FORM 8866"), then Form 8866 must be attached.	Missing Document	Reject	
F1120S-179	If Form 1120S, Line 22c, dotted line contains the value "FROM FORM 8697" ("fromForm8697Indicator" has the value "FROM FORM 8697"), then Form 8697 must be attached.	Missing Document	Reject	
F1120S-184	If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule L, Line 15d must have a value.	Missing Data	Reject	
F1120S-185	If Form 1120S, Sch B, Line 9 does not have a choice of "Yes" indicated, then Form 1120S, Schedule M-1, Line 8 must have a value.	Missing Data	Reject	
F1120S-190	Form 1120S, Line 22b must equal Schedule D (Form 1120S), Line 21.	Data Mismatch	Reject	
F1120S-191	If Form 1120S, Schedule K, Line 13c has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	
F1120S-192	If Form 1120S, Schedule K, Line 13c has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	
F1120S-193	If Form 1120S, Schedule K, Line 11 has a non-zero value then one or more Form 4562 must be attached.	Missing Document	Reject	
F1120S-194	If Form 1120S, Schedule K, Line 13(f) has a non-zero value, then no more than one Form 6478 must be attached.	Multiple Documents	Reject	

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F1120S-197	If Form 1120S, Schedule K, Line 13g has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	
F1120S-198	If Form 1120S, Schedule K, Line 13g has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	
F1120S-199	If Form 1120S, Schedule K, Line 13(a) and Line 13(b) have a non-zero value, then no more than one Form 8586 must be attached to either Line 13(a) or 13(b) but not both.	Multiple Documents	Reject	
F1120S-200	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8834 must be attached.	Multiple Documents	Reject	
F1120S-201	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8861 must be attached.	Multiple Documents	Reject	
F1120S-202	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8826 must be attached.	Multiple Documents	Reject	
F1120S-203	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8835 must be attached.	Multiple Documents	Reject	
F1120S-204	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8844 must be attached.	Multiple Documents	Reject	
F1120S-205	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8845 must be attached.	Multiple Documents	Reject	
F1120S-206	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8846 must be attached.	Multiple Documents	Reject	
F1120S-207	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8820 must be attached.	Multiple Documents	Reject	
F1120S-208	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8874 must be attached.	Multiple Documents	Reject	
F1120S-209	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8847 must be attached.	Multiple Documents	Reject	
F1120S-210	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8830 must be attached.	Multiple Documents	Reject	
F1120S-211	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8881 must be attached.	Multiple Documents	Reject	
F1120S-212	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8882 must be attached.	Multiple Documents	Reject	
F1120S-213	If Form 1120S, Schedule K, Line 13g has a non-zero value, then no more than one Form 8860 must be attached.	Multiple Documents	Reject	
F1120S-217	If Form 1120S, Schedule K, Line 12d, dotted line contains the value "FORM 4684" ("form4684Indicator" has the value "FORM 4684")then one or more Form 4684 must be attached.	Missing Document	Reject	
F1120S-218	If in Form 1120S, the total of Item E and Line 1a is less than 250000, then Form 1120S, Schedule B, Line 9 must have a choice of "Yes" indicated.	Missing Data	Reject	
F1120S-220	Form 1120S, Line 23c must equal Form 4136, Line 15.	Data Mismatch	Reject	

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F1120S-223	If Form 1120S, Schedule K, Line 13g has a non-zero value, then one or more distinct forms and/or schedule/statement from the following must be attached: F8834, 5884, 8861, 6765, 8830, 8826, 8835, 8844, 8845, 8846, 8820, 8874, 8847, 8881, 8882, 8860, 8896, 8900, Non Conventional Fuel Source Credit Schedule” [”NonconventionalSourceFuelCreditSchedule”], and “Itemized Other Credit Schedule” [ItemizedOtherCreditsSchedule].	Missing Document	Reject	
F1120S-224	If Form 2220 is present in the return, Form 1120S, Line 24 must equal Form 2220, Line 34.	Data Mismatch	Reject	
F1120S-225	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24[EstimatedTaxPenalty] is greater than Line 23e[TotalPayments], then Line 22c plus(+) Line 24 minus(-) Line 23e must equal Line 25[BalanceDue]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	New
F1120S-226	When Form 1120S, Line 22c[TotalTax] plus(+) Line 24 [EstimatedTaxPenalty] is less than Line 23e[TotalPayments], then Line 23e minus(-) [Line 22c plus(+) Line 24] must equal Line 26[OverpaymentAmount]. If a value is not provided for any of the lines involved in this rule, treat that line as having the value zero.	Math Error	Reject	New
F5471-001	If Form 5471 is attached, then Schedule N (Form 1120), Line 4b must have a non-zero value.	Missing Data	Reject	
F5471-002	If Form 5471, Item B, checkbox “3” is checked, then one or more “Category 3 Filer Statements” [Category3FilerStatement] must be attached.	Missing Document	Reject	
F5471-003	If Form 5471, Schedule C, Line 8, Columns “Functional Currency” or “US Dollars” has a non-zero value, then “Other Income Statement” [OtherIncomeForm5471Statement] must be attached.	Missing Document	Reject	
F5471-005	If Form 5471, Schedule C, Line 16, Columns “Functional Currency” or “US Dollars” has a non-zero value, then “Itemized Other Deductions Schedule” [ItemizedOtherDeductionsSchedule2] must be attached.	Missing Document	Reject	
F5471-010	If Form 5471, Schedule H, Line 2h, Columns “Net Additions” or “Net Subtractions” has a non-zero value, then “Earnings and Profits Other Adjustments Statement” [EarningsAndProfitsOtherAdjStmnt] must be attached.	Missing Document	Reject	
F5471-014	If Form 5471, Schedule F, Line 6, Column (a) or Column (b) has a non-zero value, then “Investment In Subsidiaries Statement” [InvestmentInSubsidiariesStmnt] must be attached.	Missing Document	Reject	
F5471-026	If Form 5471, Schedule G, Line 1, checkbox ‘Yes’ is checked, then one or more “Owns Foreign Partnership Statement” [OwnsForeignPartnershipStmnt] must be attached.	Missing Document	Reject	
F5471-029	If Form 5471, Schedule F, Line 4, Column (a) or Column (b) has a non-zero value, then “Itemized Other Current Assets Schedule” [ItemizedOtherCurrentAssetsSchedule] must be attached.	Missing Document	Reject	
F5471-030	If Form 5471, Schedule F, Line 7, Column (a) or Column (b) has a non-zero value, then “Itemized Other Investments Schedule” [ItemizedOtherInvestmentsSchedule] must be attached.	Missing Document	Reject	
F5471-031	If Form 5471, Schedule F, Line 12, Column (a) or Column (b) has a non-zero value, then “Itemized Other Assets Schedule” [ItemizedOtherAssetsSchedule] must be attached.	Missing Document	Reject	
F5471-032	If Form 5471, Schedule F, Line 15, Column (a) or Column (b) has a non-zero value, then “Itemized Other Current Liabilities Schedule” [ItemizedOtherCurrentLiabilitiesSchedule] must be attached.	Missing Document	Reject	
F5471-033	If Form 5471, Schedule F, Line 17, Column (a) or Column (b) has a non-zero value, then “Itemized Other Liabilities Schedule” [ItemizedOtherLiabilitiesSchedule] must be attached.	Missing Document	Reject	

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F6478-002	If Form 6478, Line 1(a) has a value, then the value must be greater than or equal to 0 (zero) and less than or equal to 15000000 (fifteen million).	Incorrect Data	Reject	
F6765-003	If Form 6765, Line 10 has a value, the value must be greater than or equal to 0 (zero) and less than or equal to 16% (0.16000).	Incorrect Data	Reject	
F6781-020	If Form 6781 is attached to the return, then Form 6781, Line 7c must not have a value.	Incorrect Data	Reject	
F6781-021	If Form 6781 is attached to the return, then Form 6781, Line 8c must not have a value.	Incorrect Data	Reject	
F6781-022	If Form 6781 is attached to the return, then Form 6781, Line 9c must not have a value.	Incorrect Data	Reject	
F8586-006	If Form 8586, Line 3 has a non-zero value, then one or more Forms 8609-A must be present in the return.	Missing Document	Reject	
F8586-007	If Form 8586, Line 1 has a non-zero value, a matching number of Forms 8609-A must be present in the return.	Incorrect Data	Reject	
F8609A-001	Form 8609-A, Part I, Item A "Building Identification Number" must have a value.	Missing Data	Reject	
F8825-001	If Form 8825 is attached, and Line 2 "Gross rents" has a non-zero value for any Rental Real Estate property, then "Total Gross Rents" must have a value greater than zero.	Missing Data	Reject	
F8865-010	Form 8865, Item A - At least one of the "Category of Filer" checkboxes "1", "2", "3", or "4" must be checked.	Missing Data	Reject	
F8865-011	If Form 8865, Schedule K, Line 2 has a non-zero value, then Form 8825 must be attached.	Missing Document	Reject	
F8865-012	If Form 8865, Schedule K, Line 2 has a non-zero value, then no more than one Form 8825 must be attached.	Multiple Documents	Reject	
F8865-028	If Form 8865, Schedule A, checkbox b "Owns a constructive interest" is checked, then data for at least one row in Schedule A must be provided. For each row of data provided, "Name" and "Address" must have a value.	Missing Data	Reject	
F8865-029	If Form 8865, Schedule B, Line 5 has a non-zero value, then Schedule F (Form 1040) must be attached.	Missing Document	Reject	
F8865-030	If Form 8865, Schedule B, Line 5 has a non-zero value, then no more than one Schedule F (Form 1040) must be attached.	Multiple Documents	Reject	
F8865-089	There can be no more than one Form 3468 attached to Form 8865.	Multiple Documents	Reject	
F8865-090	There can be no more than one Form 4255 attached to Form 8865.	Multiple Documents	Reject	
F8865-091	There can be no more than one Form 4797 attached to Form 8865..	Multiple Documents	Reject	
F8865-092	There can be no more than one Form 5884 attached to Form 8865.	Multiple Documents	Reject	
F8865-093	There can be no more than one Form 6478 attached to Form 8865.	Multiple Documents	Reject	
F8865-094	There can be no more than one Form 6765 attached to Form 8865.	Multiple Documents	Reject	
F8865-095	There can be no more than one Form 8271 attached to Form 8865.	Multiple Documents	Reject	
F8865-096	There can be no more than one Form 8586 attached to Form 8865.	Multiple Documents	Reject	

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F8865-097	There can be no more than one Form 8825 attached to Form 8865.	Multiple Documents	Reject	
F8865-149	If Form 8865, Schedule K, Line 10 contains a non-zero value, then no more than one Form 4797 may be attached.	Multiple Documents	Reject	
F8865-150	If Form 8865, Schedule K, Line 15c has a non-zero value, then Form 3468 must be attached.	Missing Document	Reject	
F8865-151	If Form 8865, Schedule K, Line 15c has a non-zero value, then no more than one Form 3468 must be attached.	Multiple Documents	Reject	
F8865-152	There can be no more than one Form 8586 attached to Form 8865, Schedule K, Line 15a or 15b.	Multiple Documents	Reject	
F8865-153	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6478 attached.	Multiple Documents	Reject	
F8865-154	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 6765 attached.	Multiple Documents	Reject	
F8865-156	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 5884 attached.	Multiple Documents	Reject	
F8865-157	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8826 attached.	Multiple Documents	Reject	
F8865-158	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8830 attached.	Multiple Documents	Reject	
F8865-159	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8834 attached.	Multiple Documents	Reject	
F8865-160	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8835 attached.	Multiple Documents	Reject	
F8865-161	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8844 attached.	Multiple Documents	Reject	
F8865-162	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8845 attached.	Multiple Documents	Reject	
F8865-163	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8846 attached.	Multiple Documents	Reject	
F8865-164	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8847 attached.	Multiple Documents	Reject	
F8865-165	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8861 attached.	Multiple Documents	Reject	
F8865-166	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8820 attached.	Multiple Documents	Reject	
F8865-167	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8874 attached.	Multiple Documents	Reject	
F8865-168	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8881 attached.	Multiple Documents	Reject	
F8865-169	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8882 attached.	Multiple Documents	Reject	

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F8865-171	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8860 attached.	Multiple Documents	Reject	
F8865-172	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8864 attached.	Multiple Documents	Reject	
F8865-174	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8896 attached.	Multiple Documents	Reject	
F8865-175	If Form 8865, Schedule K, Line 15f has a non-zero value, then one or more distinct forms and/or schedule/statement from the following list must be attached : Form 4255, 5884, 6478, 6765, 8820, 8826, 8830, 8834, 8835, 8844, 8845, 8846, 8847, 8860, 8861, 8864, 8874, 8881, 8882, 8896, 8900, Non Conventional Fuel Source Credit Schedule” [”NonconventionalSourceFuelCreditSchedule”], “Itemized Other Credits Schedule” [”ItemizedOtherCreditsSchedule”].	Missing Document	Reject	
F8865-176	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 4255 attached.	Multiple Documents	Reject	
F8865-177	If Form 8865, Schedule K, Line 15f has a non-zero value, then there must be zero or one Form 8900 attached.	Multiple Documents	Reject	
F8873-001	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7b must have a non-zero value.	Missing Data	Reject	
F8873-002	If Form 8873 is present in the return, then Schedule N (Form 1120), Line 7c must have a non-zero value.	Missing Data	Reject	
FPYMT-016	If the timestamp (in the GTX key or Response to Send Submissions Request) is on or before the due date of the return (two and one half months after the “TaxPeriodEndDate” in the Return Header), then the “RequestedPaymentDate” in the IRS Payment Record must be on or before the due date of the return for the current processing year (payment date must end in the current processing year).	Incorrect Data	Reject	
FPYMT-018	Tax payer’s Day Time Phone Number in IRS Payment Record cannot equal all zeros.	Incorrect Data	Reject	
FPYMT-020	“Payment Amount” in the IRS Payment Record must not be greater than Form 1120S, Line 25.	Incorrect Data	Reject	
FPYMT-021	If the timestamp (in the GTX key or Response to Send Submissions Request) is after the due date of the return (two and one half months after the “TaxPeriodEndDate” in the Return Header), then the “RequestedPaymentDate” in the IRS Payment Record must not be later than the date the return was received and must not be prior to five days before the date the return was received by the IRS.	Incorrect Data	Reject	
R0000-002	The return type must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-003	The return version (attribute ‘returnVersion’ of the Return element) must be specified for each return in the return header.	Missing Data	Reject And Stop	
R0000-004	The return type (specified in the Return Header) and the return version (specified by the ‘returnVersion’ attribute of the ‘Return’ element) of the return must match the return type and the version supported by the Modernized e-File system.	Data Mismatch	Reject And Stop	
R0000-007	For US Addresses, the first five digits of the Zip Code of the Filer’s address in the Return Header must be within the valid ranges of zip codes listed for the corresponding State Abbreviation in Publication 4164.	Incorrect Data	Reject	

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R0000-014	SSN of the Preparer in the Return Header cannot be all zeros or all nines.	Incorrect Data	Reject	
R0000-015	EIN of the Preparer Firm in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-017	If the element 'AuthorizeThirdParty' in the Return Header has a value of "Yes" indicated, then the element 'Phone' (in the parent element 'Preparer') must have a value.	Missing Data	Reject	
R0000-018	The eight numeric digits of the PTIN (of the Preparer) following the letter P, must not equal all zeros or all nines in the Return Header.	Incorrect Data	Reject	
R0000-019	The number of return documents (forms, schedules, and supporting documents) included in the return must equal the document count specified in the Return Data (documentCount attribute of the ReturnData element of the Return).	Data Mismatch	Reject And Stop	
R0000-020	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA" then the first three digits of the zip code must be 340.	Incorrect Data	Reject	
R0000-021	The Employer Identification Number (EIN) of the Filer in the Return Header must not equal all nines.	Incorrect Data	Reject	
R0000-022	If the Filer has a US address in the Return Header and State Abbreviation has the value "AE" then the first three digits of the zip code must be in the range 090 - 098.	Incorrect Data	Reject	
R0000-023	If the Filer has a US address in the Return Header and if the value of City is "APO" or "FPO", then the value of State must equal "AA", "AE" or "AP".	Incorrect Data	Reject	
R0000-024	If the Filer has a US address in the Return Header and State Abbreviation has the value "AP" then first three digits of the zip code must be in the range 962 - 966.	Incorrect Data	Reject	
R0000-027	There was a problem with IRS systems that prevented the return from being processed electronically. Please contact the Help Desk.	System Error	Reject	
R0000-029	If the Signature Option "PIN Number" is selected (the element "SignatureOption" in the Return Header has a value of "PIN Number") then the following fields must have a value in the Return Header: "PractitionerPIN", "TaxpayerPIN", "Name" of the "Officer", "Title" of the "Officer", "DateSigned" and "PINEnteredBy" Indicator.	Missing Data	Reject	
R0000-030	In the Return Header, if the Practitioner PIN is provided then the EFIN in the PractitionerPIN must be the same as the EFIN of the Originator.	Data Mismatch	Reject	
R0000-031	Taxpayer PIN in the Return Header cannot equal all zeros.	Incorrect Data	Reject	
R0000-032	Signature Option in the Return Header is a required field and must have either the value "Binary Attachment 8453 Signature Document" or "PIN Number".	Missing Data	Reject	
R0000-033	The first six digits of the ReturnId in the Return Header must be the same as the EFIN of the Originator in the Return Header.	Data Mismatch	Reject	
R0000-034	If the Filer has a US address in the Return Header and State Abbreviation has the value "AA", "AE" or "AP" then the City must be "APO" OR "FPO".	Incorrect Data	Reject	
R0000-035	The "Tax Period Ending Date" in the Return Header must be less than the "Received Date".	Incorrect Data	Reject And Stop	
R0000-040	"Tax Year" in the Return Header must equal the first four digits ("YYYY" digits) of the "TaxYearBeginningDate" in the Return Header.	Incorrect Data	Reject	Deleted
R0000-044	The CUSIP Number cannot equal all zeros.	Incorrect Data	Reject	
R0000-045	"Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2003 - ("20031231", "20040131", "20040229", "20040331", "20040430", "20040531", "20040630", "20040731", "20040831", "20040930").	Incorrect Data	Reject	Deleted

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R0000-046	For US Addresses, the fourth and fifth digit of the Zip Code of the Filer's address in the Return Header cannot both be zeros ("00"), except when the Zip code is 00800, 20500, 34000, 00600, 96100, 96900.	Incorrect Data	Reject	
R0000-047	"Tax Year" in the Return Header must equal one of the following values for the processing year 2007 - ("2004", "2005", "2006").	Incorrect Data	Reject	Verbiage Change
R0000-049	Bank Account Number (in Direct Deposit and IRS Payment Record) must not equal all zero(s).	Incorrect Data	Reject	
R0000-050	Bank Account Number in IRS Payment Record must not equal all zeros or all blanks.	Incorrect Data	Reject	
R0000-051	The Submission Type in the IRS Submission Manifest must match the return type indicated in the Return Header.	Data Mismatch	Reject	
R0000-052	The Tax Year specified in the IRS Submission Manifest must match the Tax Year in the Return Header.	Data Mismatch	Reject	
R0000-054	The EFIN in the IRS Submission Manifest must match the EFIN provided in the Return Header.	Data Mismatch	Reject	
R0000-055	If the signature option "Binary Attachment 8453 Signature Document" is selected (the element "SignatureOption" in the Return Header has a value of "Binary Attachment 8453 Signature Document"), then a binary attachment with Description "8453 Signature Document" must be present.	Missing Document	Reject	
R0000-056	If Form 8838 is present in the return, then a binary attachment document with Description "8838 Signature Document" must be present.	Missing Document	Reject	
R0000-057	Every attached file (i.e. binary attachment) must be referenced by the XML document that represents it.	Missing Data	Reject And Stop	
R0000-058	An XML document that represents a binary attachment must have a valid reference to an attached file.	Missing Data	Reject And Stop	
R0000-059	If the checkbox "Final Return" is not checked or if the checkbox "Initial Return" is not checked or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2005 - ("20051231", "20060131", "20060228", "20060331", "20060430", "20060531", "20060630", "20060731", "20060831", "20060930", "20061031", "20061130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month] .	Incorrect Data	Reject	Deleted
R0000-060	The EFIN in the Submission ID (the first six digits) must match the EFIN in the Submission Manifest.	Incorrect Data	Reject	
R0000-065	If the checkbox "Final Return" is not checked or if the checkbox "Initial Return" is not checked or if the return is NOT less than 12 months (364 days from the "Tax Period Beginning Date" to the "Tax Period Ending Date" in the Return Header), then the "Tax Period Ending Date" in the Return Header must equal one of the following values for a return filed for Tax Year 2006 - ("20061231", "20070131", "20070228", "20070331", "20070430", "20070531", "20070630", "20070731", "20070831", "20070930", "20071031", "20071130") OR [the tax period ending date must be 1-3 days after the beginning of the month or the tax period ending date must be 1-6 days before the end of the month].	Incorrect Data	Reject	New
R0000-900	The return type indicated in the return header must match the return type established with the IRS for the EIN.	Database Validation Error	Reject	

Rule Number	Rule Text	Error Category	Severity	Change from 2005 v2.4 to 2006v1.0
R0000-901	Filer's EIN and Name Control in the Return Header must match data in the e-File database.	Database Validation Error	Reject	
R0000-902	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted electronic return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	
R0000-903	Taxpayer TIN in the Return Header must not be the same as a TIN of a previously accepted paper return for the return type and tax period indicated in the tax return.	Duplicate Condition	Reject And Stop	
R0000-904	Software ID in the Return Header must have passed testing for the form family and tax year.	Database Validation Error	Reject And Stop	
R0000-905	Electronic Filing Identification Number (EFIN) in the Return Header must be listed in the e-File database and in accepted status.	Database Validation Error	Reject And Stop	
R0000-906	Routing Transit Number (RTN) included in the return must be present in the e-File database.	Database Validation Error	Reject	
R0000-907	The ReturnId in the Return Header must not be the same as the ReturnId on a previously accepted electronic return for the current tax year(the year for which the return is being filed). The ReturnId will be 20 positions in length consisting of the following format: EFIN (6 digits), YYYY (4 digits), Julian Day (3 digits), sequence number (7 digits).	Duplicate Condition	Reject	
SF-F1040-003	If Schedule F (Form 1040), Line 12 has a non-zero value, then Form 4562 must be attached to the return.	Missing Document	Reject	
SF-F1040-006	If Schedule F (Form 1040), Line 37b is checked, then Form 6198 must be attached to the return.	Missing Document	Reject	
SN-F1120-001	If Schedule N (Form 1120), Line 4a, has a choice of 'Yes' indicated, then Form 5471 must be attached.	Missing Document	Reject	
SN-F1120-006	If Schedule N (Form 1120), Line 2 has a non-zero value, then Form 8865 must be attached to the return.	Missing Document	Reject	
SN-F1120-007	If Schedule N (Form 1120), Line 6a has a choice of 'Yes' indicated, then Line 6b must have a value.	Missing Data	Reject	
SN-F1120-008	If Schedule N (Form 1120), Line 7a has a choice of "Yes" indicated, then Line 7b must have a non-zero value.	Missing Data	Reject	
SN-F1120-009	If Schedule N (Form 1120), Line 7b has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	
SN-F1120-010	If Schedule N (Form 1120), Line 7c has a non-zero value, then Form 8873 must be attached to the return.	Missing Document	Reject	
SN-F1120-011	If Schedule N (Form 1120), Line 1a, has a choice of 'Yes' indicated, then Form 8858 must be attached.	Missing Document	Reject	
SN-F1120-012	If Schedule N (Form 1120), Line 4b has a non-zero value, then Form 5471 must be attached to the return.	Missing Document	Reject	
STATE-001	The agency to which a State Submission is filed must participate in the Fed/State program.	Incorrect Data	Reject	
STATE-005	The Submission Category of a State Submission must match Submission Category of the referenced IRS Submission.	Data Mismatch	Reject	
STATE-006	If IRS Submission ID is not provided in the State Submission Manifest, the State must participate in the State Stand Alone Program.	Unsupported	Reject	
STATE-007	The IRS Submission ID referenced in the State Submission must be that of an IRS Return.	Incorrect Data	Reject	
STATE-008	State Corporate Returns can only be submitted via the Web Services Channel.	Unsupported	Reject	

Rule Number	Rule Text	Error Category	Severity	Change from 2005 v2.4 to 2006v1.0
STATE-901	The IRS Submission ID referenced in the State Submission Manifest must be present in the e-File database.	Database Validation Error	Reject	
STATE-902	The IRS Submission ID referenced in the State Submission Manifest must be in accepted status.	Database Validation Error	Reject	
T0000-001	The 'production' Modernized e-File system must not process transmission files whose 'process type' is set to 'T' (created for ATS testing).	Data Mismatch	Reject And Stop	
T0000-002	The 'test' Modernized e-File system must not process transmission files whose 'process type' is set to 'P'(created for production use).	Data Mismatch	Reject And Stop	
T0000-003	The number of returns indicated in the transmission manifest must equal the number of returns included in the transmission file.	Data Mismatch	Reject And Stop	
T0000-004	The transmission version specified in the transmission header for the transmission (structure) must match a supported version of the transmission (structure).	Incorrect Data	Reject And Stop	
T0000-005	The transmission version must be specified in the transmission header of the transmission file.	Missing Data	Reject And Stop	
T0000-006	The ETIN used to logon to EMS or selected on the internet must match the ETIN found in the transmission header.	Data Mismatch	Reject And Stop	
T0000-007	The processing site <name> does not accept data in XML format.	Unsupported	Reject	
T0000-008	The XML file does not contain a valid value for the MIME header 'X-eFileRoutingCode'. The valid values are "94X", "PINREGISTRATION" or "MEF".	Incorrect Data	Reject	
T0000-009	The Transmission File must be free of virus. A virus was found in this file.	Unsupported	Reject And Stop	
T0000-012	EMS received your file, but could not process it. Please check your file and re-transmit.	Unsupported	Reject And Stop	
T0000-013	The Message ID must be globally unique.	Incorrect Data	Reject And Stop	
T0000-014	The Submission ID must be globally unique.	Incorrect Data	Reject And Stop	
T0000-015	The ETIN in the Message ID (the first five digits) must match the ETIN provided with the request.	Incorrect Data	Reject And Stop	
T0000-016	The Message ID must be 20 positions in length and conform to the following format: 12 digits followed by 8 alphanumeric characters (only lower case alphabetic characters allowed).	Incorrect Data	Reject And Stop	
T0000-017	The Submission ID must be 20 characters in length.	Incorrect Data	Reject And Stop	
T0000-900	Transmission cannot be a duplicate of a previously accepted transmission.	Duplicate Condition	Reject And Stop	
T0000-901	If the ETIN in the transmission header is in "test" status in the e-File database, then only transmission files identified as being "test" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	
T0000-902	If the ETIN in the transmission header is in "production" status in the e-File database, then only transmission files identified as being "production" transmissions must be processed by the e-File system.	Database Validation Error	Reject And Stop	

Rule Number	Rule Text	Error Category	Severity	Change from 2005 v2.4 to 2006v1.0
X0000-005	The XML data has failed schema validation.	XML Error	Reject And Stop	
X0000-006	MIME Header fields must conform to the specification for the transmission file published by the IRS.	XML Error	Reject And Stop	
X0000-007	The namespace declarations in the root element of the SOAP Envelope (the 'Envelope' element) must be as follows: The default namespace shall be set to " http://www.irs.gov/efile " (xmlns= " http://www.irs.gov/efile ").The namespace prefix "efile" shall be bound to the namespace " http://www.irs.gov " (xmlns:efile= " http://www.irs.gov/efile ").The namespace prefix "SOAP" shall be bound to the namespace " http://schemas.xmlsoap.org/soap/envelope/ " (xmlns:SOAP= " http://schemas.xmlsoap.org/soap/envelope/ ") and the Envelope element must be qualified with this prefix.	XML Error	Reject And Stop	
X0000-008	The namespace declarations in the root element of the return ('Return' element) must be as follows:The default namespace shall be set to " http://www.irs.gov/efile " (xmlns= " http://www.irs.gov/efile ").The namespace prefix "efile" shall be bound to the namespace " http://www.irs.gov " (xmlns:efile= " http://www.irs.gov/efile ").	XML Error	Reject And Stop	
X0000-009	The SOAP envelope structure in the Transmission file must conform to the SOAP 1.1 specification.	XML Error	Reject And Stop	
X0000-010	There must be one-to-one relationship between a Submission ID specified in the transmission manifest and a submission zip archive (zip file that is the submission) present in the attachment zip file, and the name of the submission zip archive must be the Submission ID with ".zip" extension.	Incorrect Data	Reject And Stop	
X0000-011	All entries in the submission zip archive (zip file that is the submission) must begin with "manifest/" or "/manifest/" or "xml/" or "/xml/" or "attachment/" or "/attachment/". The entry name must use lower case characters only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-012	The name of a binary attachment file must be less than or equal to 30 bytes.	Incorrect Data	Reject And Stop	
X0000-015	Submission IDs in the SOAP Body (of the SOAP envelope) must match ZIP entry names of the submissions in the attachment.	Data Mismatch	Reject And Stop	
X0000-016	ZIP Entry names within a submission must be unique.	Duplicate Condition	Reject And Stop	
X0000-017	ZIP Entry names in the transmission ZIP archive must be unique.	Duplicate Condition	Reject And Stop	
X0000-018	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "manifest/" or "/manifest/" and is followed by the file name "manifest.xml". The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-019	A submission zip archive (zip file that is the submission) must contain exactly one entry that begins with "xml/" or "/xml/" and is followed by a file name. The entry name must use lower case characters ('a' through 'z') only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	

Rule Number	Rule Text	Error Category	Severity	Change from 2005 v2.4 to 2006v1.0
X0000-020	A submission zip archive (zip file that is the submission) may contain zero or more entries that begin with “attachment/” or “/attachment/” and each is followed by a file name. The entry name must use lower case characters (‘a’ through ‘z’) only and the separator must be the forward slash character.	Incorrect Data	Reject And Stop	
X0000-021	The submission zip archive entries (zip files) in the container zip file must be in the root directory of the container zip file.	Missing Data	Reject And Stop	
X0000-022	The names of ZIP Entries (files) within the attachments zip file (the container zip file that contains zip files for all submission) must be unique.	Duplicate Condition	Reject	